

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

UNITED STATES OF AMERICA,

Petitioner

vs.

Case No. 1:11-cv-307

Dlott, J.

Litkovitz, M.J.

PEGGY COX,

Respondent

**REPORT AND  
RECOMMENDATION**

This matter is before the Court on petitioner United States of America's motion to dismiss its complaint against respondent Peggy Cox with prejudice. (Doc. 3). Petitioner brought this civil proceeding against respondent pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) to judicially enforce a summons on behalf of its agency, the Internal Revenue Service. Petitioner asserts that respondent has complied with the summons and petitioner no longer requires the testimony, books, papers, records or other data sought by the summons in order to properly investigate respondent's tax liability for the years 2007, 2008 and 2009.

IT IS THEREFORE RECOMMENDED that petitioner's motion to dismiss the complaint be GRANTED and that the complaint against respondent be DISMISSED with prejudice.

Date: 11/29/11

  
Karen L. Litkovitz  
United States Magistrate Judge

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**NOTICE**

Pursuant to Fed. R. Civ. P. 72(b), **WITHIN 14 DAYS** after being served with a copy of the recommended disposition, a party may serve and file specific written objections to the proposed findings and recommendations. This period may be extended further by the Court on timely motion for an extension. Such objections shall specify the portions of the Report objected to and shall be accompanied by a memorandum of law in support of the objections. If the Report and Recommendation is based in whole or in part upon matters occurring on the record at an oral hearing, the objecting party shall promptly arrange for the transcription of the record, or such portions of it as all parties may agree upon, or the Magistrate Judge deems sufficient, unless the assigned District Judge otherwise directs. A party may respond to another party's objections **WITHIN 14 DAYS** after being served with a copy thereof. Failure to make objections in accordance with this procedure may forfeit rights on appeal. *See Thomas v. Arn*, 474 U.S. 140 (1985); *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981).